

Beginning Fund Balance 7/1/2005		\$ 18,444,764
Projected FY2006 Revenues		
Local	87,674,718	
State and Federal	13,736,193	
Other financing sources	<u>1,314,370</u>	
Total	102,725,281	
Projected FY2006 Expenditures	<u>102,723,981</u>	
Net Change		<u>1,300</u>
Projected Fund Balance 6/30/2006		18,446,064
Projected FY2007 Revenues		
Local	96,535,415	
State and Federal	13,110,323	
Other financing sources	<u>1,473,716</u>	
Total	111,119,454	
Projected FY2007 Expenditures	<u>111,119,454</u>	
Net Change		<u>-</u>
Projected Fund Balance 6/30/2007		\$ 18,446,064

General Fund Revenues

	FY2005 Actual Revenues	FY2006 Original Revenues	FY2006 Estimated Revenues	FY2007 Adopted Revenues	Dollar Change	Percentage Change
Revenue Local Sources						
30311 General Property Taxes						
1010 Real Estate Taxes	43,248,571	45,588,000	45,588,000	49,614,214	4,026,214	8.8%
2010 Public Service Corp	3,320,877	3,207,300	3,207,300	3,322,800	115,500	3.6%
3010 Personal Property Taxes	8,917,643	9,962,440	9,962,440	11,976,462	2,014,022	20.2%
3060 Mobile Home Taxes	28,624	35,375	35,375	29,800	(5,575)	-15.8%
4010 Machinery/Tools	1,395,057	1,439,800	1,439,800	1,440,500	700	0.0%
5010 Boat > 5 Tons	32,205	36,000	36,000	28,800	(7,200)	-20.0%
6010 Penalties	518,625	375,000	375,000	375,000	-	0.0%
6020 Interest	186,656	150,000	150,000	150,000	-	0.0%
Subtotal	<u>57,648,258</u>	<u>60,793,915</u>	<u>60,793,915</u>	<u>66,937,576</u>	<u>6,143,661</u>	10.1%
30312 Other Local Taxes						
1000 Local Sales Tax	7,564,266	8,608,156	8,608,156	9,152,760	544,604	6.3%
1100 Lodging Tax	2,036,075	2,075,000	2,075,000	2,363,650	288,650	13.9%
1200 Meals Tax	3,962,278	3,880,000	3,880,000	4,694,350	814,350	21.0%
3010 Occupational License	4,218,461	4,444,000	4,444,000	4,907,900	463,900	10.4%
3011 Occupational License Pen	7,819	7,500	7,500	7,500	-	0.0%
3012 Occupational License Int	567	5,000	5,000	5,000	-	0.0%
3020 Consumption Utility Tax	246,775	225,000	225,000	225,000	-	0.0%
3050 Short Term Rent	32,627	35,000	35,000	30,000	(5,000)	-14.3%
3060 Motor Vehicle Rental Tax	93,392	85,000	85,000	85,000	-	0.0%
5010 Motor Vehicle License	1,291,861	1,200,000	1,200,000	1,215,000	15,000	1.3%
5020 Unlicensed Vehicles	100	100	100	100	-	0.0%
6000 Bank Franchise Tax	113,242	110,000	110,000	117,800	7,800	7.1%
6010 Cable Franchise Tax	652,046	550,000	550,000	650,000	100,000	18.2%
7010 Recordation Tax	285,159	245,000	245,000	285,160	40,160	16.4%
7011 Recordation/Grantor's Tax	257,295	349,000	349,000	332,946	(16,054)	-4.6%
7030 Deeds of Conveyance	1,077,479	974,000	974,000	1,077,480	103,480	10.6%
8000 E-911 Surcharge	728,098	700,000	700,000	800,000	100,000	14.3%
Subtotal	<u>22,567,540</u>	<u>23,492,756</u>	<u>23,492,756</u>	<u>25,949,646</u>	<u>2,456,890</u>	10.5%

General Fund Revenues

	FY2005 Actual Revenues	FY2006 Original Revenues	FY2006 Estimated Revenues	FY2007 Adopted Revenues	Dollar Change	Percentage Change
30313 Permits, Fees, Regulatory Licenses						
1010 Dog License	19,606	19,000	19,000	15,550	(3,450)	-18.2%
3010 Wetlands Permits	3,400	2,500	2,500	4,000	1,500	60.0%
3011 Ches Bay Application Fees	250	-	-	-	-	0.0%
3020 Zoning Fees	14,094	7,500	7,500	10,000	2,500	33.3%
3021 Plan Review Fees	19,553	20,000	20,000	20,000	-	0.0%
3022 Map Maint Fees	13,168	12,500	12,500	13,000	500	4.0%
3023 Pln/PW Insp Fees	6,781	7,800	7,800	6,000	(1,800)	-23.1%
3024 BOZ/Subdivision	2,100	2,500	2,500	2,500	-	0.0%
3030 Land Trnfr Fees	8,715	9,750	9,750	8,715	(1,035)	-10.6%
3040 Elect Inspection Fees	106,015	70,000	70,000	72,000	2,000	2.9%
3041 Elect Inspection 1.75%	1,815	1,225	1,225	1,260	35	2.9%
3042 Reinspection Elect	4,810	1,800	1,800	2,000	200	11.1%
3050 Plumb Inspection Fees	117,980	74,000	74,000	86,000	12,000	16.2%
3051 Plumb Inspection 1.75%	1,932	1,295	1,295	1,505	210	16.2%
3052 Reinspection Plumb	1,030	1,400	1,400	1,800	400	28.6%
3060 Bldg Inspection Fees	410,982	375,000	375,000	380,000	5,000	1.3%
3061 Bldg Inspection 1.75%	6,766	6,562	6,562	6,650	88	1.3%
3062 Reinspection Bldg	8,850	1,700	1,700	2,500	800	47.1%
3070 Plat Fees	150	-	-	-	-	0.0%
3090 Erosion Inspection Fees	29,791	25,000	25,000	30,000	5,000	20.0%
3110 Mechan Inspection Fees	126,279	69,000	69,000	82,000	13,000	18.8%
3111 Mechan Inspection 1.75%	2,567	1,207	1,207	1,435	228	18.9%
3112 Reinspection Mechan	1,290	1,100	1,100	1,800	700	63.6%
3180 Yard Sale Permits	10	-	-	-	-	0.0%
3200 Land Dist Permit	21,005	7,500	7,500	8,500	1,000	13.3%
3210 Amusement Devices Inspect	875	-	-	-	-	0.0%
3300 Land Use Revalidation	106	50	50	50	-	0.0%
3310 Tax Exempt Rehab	320	-	-	-	-	0.0%
3400 Open Burning Permit Fees	300	500	500	500	-	0.0%
3970 Miscellaneous	100	-	-	-	-	0.0%
Subtotal	<u>930,640</u>	<u>718,889</u>	<u>718,889</u>	<u>757,765</u>	<u>38,876</u>	<u>5.4%</u>
30314 Fines & Forfeitures						
300 Parking Fines	550	2,000	2,000	2,500	500	25.0%
1010 Animal Control Fines	275	500	500	4,000	3,500	700.0%
1011 False Alarm Fines	-	100	100	100	-	0.0%
1012 Misc FLS Fines	107	-	-	-	-	0.0%
2000 Restitution	740	-	-	-	-	0.0%
4010 Court Fines	224,041	210,500	210,500	228,250	17,750	8.4%
4011 Assessment Courthouse	24,171	23,000	23,000	24,050	1,050	4.6%
4012 Courthouse Security	45,531	39,600	39,600	46,950	7,350	18.6%
4013 Jail Admission Fee	6,789	4,550	4,550	6,875	2,325	51.1%
4020 Law Library Fees	-	6,175	6,175	6,130	(45)	-0.7%
5000 Wetlands Civil Charges	2,010	-	-	-	-	0.0%
Subtotal	<u>304,214</u>	<u>286,425</u>	<u>286,425</u>	<u>318,855</u>	<u>32,430</u>	<u>11.3%</u>

General Fund Revenues

	FY2005 Actual Revenues	FY2006 Original Revenues	FY2006 Estimated Revenues	FY2007 Adopted Revenues	Dollar Change	Percentage Change
30315 Use of Money and Property						
1010 Interest	262,437	600,000	600,000	787,000	187,000	31.2%
2010 Rents	139,516	150,000	150,000	150,000	-	0.0%
2015 Telephone Svc Agreement	24,000	24,000	24,000	26,700	2,700	11.3%
2020 Tower Rent	164,790	126,500	126,500	126,500	-	0.0%
2060 Sale of Equipment	1,952	3,000	3,000	2,500	(500)	-16.7%
8200 Reimb for Postage	1,091	1,000	1,000	1,000	-	0.0%
8400 Reimb for Xerox	272	-	-	-	-	0.0%
Subtotal	<u>594,058</u>	<u>904,500</u>	<u>904,500</u>	<u>1,093,700</u>	<u>189,200</u>	<u>20.9%</u>
30316 Charges for Services						
1010 Excess Clerk of Court	354,584	410,000	410,000	354,585	(55,415)	-13.5%
1011 DNA/Blood	610	620	620	570	(50)	-8.1%
2010 Chg Commonwealth Attny	2,442	4,950	4,950	4,280	(670)	-13.5%
2020 Tower-Estoppel Agrmts	2,500	-	-	-	-	0.0%
2510 Court Appointed Attny	8,472	6,575	6,575	8,640	2,065	31.4%
3010 Sheriff Fees	11,975	18,000	18,000	18,000	-	0.0%
3011 Sheriff Misc Fees	-	-	-	12,280	12,280	100.0%
3012 Sheriff Concealed Wpn	-	10,000	10,000	8,140	(1,860)	-18.6%
3013 Sheriff Special Fees	95,284	44,200	44,200	82,500	38,300	86.7%
6010 Mosquito Control	14,520	5,000	5,000	14,200	9,200	184.0%
8010 Recreation Fees/Adms	152,943	183,550	183,550	185,200	1,650	0.9%
8013 Skate, Rattle & Roll Prog	47,560	58,400	58,400	58,400	-	0.0%
8014 Sports Camps & Classes	53,780	67,825	67,825	75,200	7,375	10.9%
8015 Instructional Classes	46,529	59,850	59,850	64,600	4,750	7.9%
8016 Concessions Skate R&R	25,801	16,200	16,200	20,200	4,000	24.7%
8020 Fees/Back Creek Park	17,416	29,750	29,750	25,050	(4,700)	-15.8%
8040 Docking Fees	-	1,500	1,500	-	(1,500)	-100.0%
8410 Library Fines	59,888	48,000	48,000	50,000	2,000	4.2%
8420 Book Replacement	8,191	6,000	6,000	6,000	-	0.0%
8430 Library Copier	11,228	11,000	11,000	17,000	6,000	54.5%
8610 Sale of Ordinances	566	250	250	500	250	100.0%
8620 Sale of Maps	80	250	250	250	-	0.0%
8621 GIS/CSS Services	-	-	-	15,500	15,500	100.0%
8630 Sale Xerox Copies	213	-	-	200	200	100.0%
Subtotal	<u>914,582</u>	<u>981,920</u>	<u>981,920</u>	<u>1,021,295</u>	<u>39,375</u>	<u>4.0%</u>
30317 Fiscal Agent Fees & Administration						
1010 Colonial Services Board	77,908	75,000	75,000	75,000	-	0.0%
1020 Crossroads	14,926	15,000	15,000	15,000	-	0.0%
2010 Water Utility Operations	8,000	8,000	8,000	8,000	-	0.0%
2020 Sewer Utility Operations	26,000	26,000	26,000	26,000	-	0.0%
2030 Solid Waste	21,000	21,000	21,000	21,000	-	0.0%
Subtotal	<u>147,834</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>-</u>	<u>0.0%</u>
30318 Local Miscellaneous						
3010 Prior Year Exp Refunds	2,782	1,000	1,000	1,000	-	0.0%
3015 Prior Year Workers' Comp	6,646	-	-	-	-	0.0%
3025 Sheriff-Donations Dare	3,900	3,000	3,000	3,000	-	0.0%
3027 Sheriff-Donations	7,782	-	50	-	-	0.0%
3043 Vol equip	8,330	-	35,000	-	-	0.0%
3320 Donations FLS Prog	25,426	-	4,531	-	-	0.0%
6010 Donation-Library	8,489	-	990	-	-	0.0%
9090 Miscellaneous	39,725	7,700	7,700	7,030	(670)	-8.7%

General Fund Revenues

	FY2005 Actual Revenues	FY2006 Original Revenues	FY2006 Estimated Revenues	FY2007 Adopted Revenues	Dollar Change	Percentage Change
9092 Misc Maint Premises	5,011	10,000	10,000	10,000	-	0.0%
9097 Utility Costs-Reimb	301	750	750	750	-	0.0%
9098 Safety Town	3,125	1,275	2,475	-	(1,275)	-100.0%
9220 Return Checks	2,843	2,000	2,000	2,000	-	0.0%
9230 Admin Fees	103,283	20,900	20,900	50,000	29,100	139.2%
9648 Donations-Hurr Isabel	500	-	-	-	-	0.0%
9649 Disaster Relief Program	1,850	-	936	-	-	0.0%
Subtotal	<u>219,993</u>	<u>46,625</u>	<u>89,332</u>	<u>73,780</u>	<u>27,155</u>	58.2%
30319 Local Recovered Costs						
1510 Poquoson Admin	166,737	239,481	239,481	210,298	(29,183)	-12.2%
2010 Streetlight Install	41,916	15,000	15,000	20,000	5,000	33.3%
2020 Streetlight Costs	11,033	7,500	7,500	7,500	-	0.0%
8400 Library E-Rate	18,603	-	-	-	-	0.0%
Subtotal	<u>238,289</u>	<u>261,981</u>	<u>261,981</u>	<u>237,798</u>	<u>(24,183)</u>	-9.2%
Total Local	<u>83,565,408</u>	<u>87,632,011</u>	<u>87,674,718</u>	<u>96,535,415</u>	<u>8,903,404</u>	10.2%

Revenue from the Commonwealth

30322 Commonwealth Non-Categorical Aid

1010 ABC Profits	33,003	33,000	33,000	33,000	-	0.0%
1020 Wine Profits	34,594	34,600	34,600	34,600	-	0.0%
1030 Mobile Home	11,118	15,000	15,000	15,000	-	0.0%
1040 Rolling Stock	15,819	9,200	9,200	9,200	-	0.0%
3010 Prs Prp Tax Relief Act (PPTRA)	<u>8,582,184</u>	<u>8,967,600</u>	<u>8,967,600</u>	<u>8,741,680</u>	<u>(225,920)</u>	-2.5%
Subtotal	<u>8,676,718</u>	<u>9,059,400</u>	<u>9,059,400</u>	<u>8,833,480</u>	<u>(225,920)</u>	-2.5%

30323 Commonwealth Shared Expenses

1010 Cmnw Attny Salary	383,171	395,501	395,501	409,750	14,249	3.6%
1020 Cmnw Attny Office Exp	-	8,540	8,540	8,540	-	0.0%
1050 Cmnw Attny Fringe	44,295	33,288	33,288	46,000	12,712	38.2%
1060 Cmnw Attny Equip	18,775	10,500	10,500	-	(10,500)	-100.0%
3010 Comm Rev Salary	150,989	151,377	151,377	156,827	5,450	3.6%
3020 Comm Rev Off Exp/Mileage	587	-	-	-	-	0.0%
3050 Comm Rev Fringe	16,461	12,000	12,000	12,432	432	3.6%
3060 Comm Rev Equip	1,601	-	-	-	-	0.0%
4010 Treas Salary	142,624	143,855	143,855	149,034	5,179	3.6%
4020 Treas Off Exp/Mileage	719	-	-	-	-	0.0%
4050 Treas Fringe	15,952	12,000	12,000	12,432	432	3.6%
4060 Treas Equip	498	-	-	-	-	0.0%
5010 Medical Examiner	390	150	150	150	-	0.0%
6010 Registrar Salary	54,178	49,653	49,653	49,729	76	0.2%
6011 Pres Primary 02-2004	11,129	-	-	-	-	0.0%
7010 Sheriff Salary	2,002,412	2,106,168	2,106,168	2,039,754	(66,414)	-3.2%
7050 Sheriff Fringe	230,910	172,450	172,450	235,227	62,777	36.4%
7060 Sheriff Equip	11,223	3,000	3,000	-	(3,000)	-100.0%
9010 Circuit Court Salary	337,547	343,854	343,854	352,580	8,726	2.5%
9020 Cir Ct Off Exp/Mileage	52	-	-	-	-	0.0%
9022 Cir Ct Equipment	43,650	100,000	118,906	-	(100,000)	-100.0%
9030 Circuit Court Fringe	<u>12,711</u>	<u>12,750</u>	<u>12,750</u>	<u>12,710</u>	<u>(40)</u>	-0.3%
Subtotal	<u>3,479,874</u>	<u>3,555,086</u>	<u>3,573,992</u>	<u>3,485,165</u>	<u>(69,921)</u>	-2.0%

General Fund Revenues

	FY2005 Actual Revenues	FY2006 Original Revenues	FY2006 Estimated Revenues	FY2007 Adopted Revenues	Dollar Change	Percentage Change
30324 Commonwealth Categorical Aid						
1760 VJCCA	76,420	75,000	75,000	75,000	-	0.0%
4060 Drug Asset-Sheriff	5,632	-	407	-	-	0.0%
4061 Drug Asset-Com Atty	3,866	-	192	-	-	0.0%
4070 Litter Control	8,105	8,105	13,024	8,105	-	0.0%
4090 Library Grant	183,145	150,000	185,855	150,000	-	0.0%
4100 VDH Support-Fishery	1,884	-	-	-	-	0.0%
8000 Wireless E-911 Servs	105,092	105,333	105,333	105,333	-	0.0%
8908 Hurr Isabel	111,844	-	-	-	-	0.0%
9581 VDEM Internal Assess	2,000	-	-	-	-	0.0%
Subtotal	<u>497,988</u>	<u>338,438</u>	<u>379,811</u>	<u>338,438</u>	<u>-</u>	<u>0.0%</u>
30326 Commonwealth Grants						
2200 Two for Life	26,663	26,663	26,663	45,000	18,337	68.8%
2220 Fire Protection	110,869	110,000	137,545	127,545	17,545	16.0%
2221 VFIRS Comp Hardware	1,000	-	-	-	-	0.0%
2236 DMV Animal Sterilizatn	1,164	-	-	-	-	0.0%
2264 Res Sqd Assist	-	-	29,840	-	-	0.0%
2280 Emg Svc Radiolog	25,000	20,000	25,000	20,000	-	0.0%
3340 DCJS Victim/Witness	90,145	93,008	93,008	83,700	(9,308)	-10.0%
3341 DCJS Domestic Violence	25,810	34,931	34,931	22,155	(12,776)	-36.6%
3413 DMV/Sheriff Hwy Saf Equip	10,300	-	-	-	-	0.0%
3500 Emergency Home Repair	5,540	5,540	5,540	5,540	-	0.0%
3502 Access Rehab Prog	5,000	-	-	-	-	0.0%
3505 VHDA/Access Rent	1,000	-	-	-	-	0.0%
3700 VA Comm of Arts	5,000	5,000	5,000	5,000	-	0.0%
Subtotal	<u>307,491</u>	<u>295,142</u>	<u>357,527</u>	<u>308,940</u>	<u>13,798</u>	<u>4.7%</u>
Total State	<u>12,962,071</u>	<u>13,248,066</u>	<u>13,370,730</u>	<u>12,966,023</u>	<u>(282,043)</u>	<u>-2.1%</u>

Revenue from the Federal Government

30331 Federal Paid in Lieu of Tax

1010 PILT	<u>5,698</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>0.0%</u>
Subtotal	<u>5,698</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>0.0%</u>

30333 Federal Categorical Aid

1011 Criminal Alien Asst Program	15,427	-	-	-	-	0.0%
1500 Housing Assistance Vouchers	98,102	81,462	81,462	99,300	17,838	21.9%
2000 DMV-Highway Safety	-	-	15,500	-	-	0.0%
2001 DMV-Safety Town Grant	1,500	-	1,000	-	-	0.0%
4045 DEA Overtime	17,810	-	15,144	-	-	0.0%
4046 DEA WAR	20,355	-	-	-	-	0.0%
4050 Bulletproof Vest Ptrnship	5,719	-	-	-	-	0.0%
4060 Drug Asset - Sheriff	61,342	-	4,033	-	-	0.0%
4061 Drug Asset - Cmnw Attny	1,539	-	-	-	-	0.0%
4100 Sheriff-BJA Grant	14,695	-	23,074	-	-	0.0%
4110 Sheriff-COPS Grant	249,038	150,000	150,000	-	(150,000)	-100.0%
4113 Terror Prevention Prog Grant	168,145	-	-	-	-	0.0%
5010 VHDA FSS Coord Fund	18,663	-	-	-	-	0.0%
6000 Soc Svcs Cap Reimb	57,265	-	-	-	-	0.0%
8010 Civil Defense Salary	45,530	40,000	40,000	40,000	-	0.0%
8908 Hurr Isabel	496,837	-	-	-	-	0.0%
9523 DCJS Triad Crime Prevention	4,645	-	20,250	-	-	0.0%

General Fund Revenues

	FY2005 Actual Revenues	FY2006 Original Revenues	FY2006 Estimated Revenues	FY2007 Adopted Revenues	Dollar Change	Percentage Change
9572 FEMA-Urban Search & Rescue	31,812	-	-	-	-	0.0%
9574 DOJ Equipment	100,000	-	-	-	-	0.0%
9577 Haz Mat Emerg Prep	15,000	-	-	-	-	0.0%
9579 ODP-Exer Dev Funding	4,169	-	-	-	-	0.0%
9580 VDEM-Citizen Corps	10,000	-	10,000	-	-	0.0%
Subtotal	<u>1,437,593</u>	<u>271,462</u>	<u>360,463</u>	<u>139,300</u>	<u>(132,162)</u>	-48.7%
Total Federal	<u>1,443,291</u>	<u>276,462</u>	<u>365,463</u>	<u>144,300</u>	<u>(132,162)</u>	-47.8%

Other Financing Sources

30341 Non-Revenue Receipts

1010 Insurance Recovery	40,170	-	-	-	-	0.0%
Subtotal	<u>40,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%

30351 Transfer from Other Funds

1010 Trnf/Grounds Maintenance	952,483	1,020,270	1,020,270	1,149,583	129,313	12.7%
1012 Trnf/Law Enforcement	201,550	220,700	220,700	229,633	8,933	4.0%
1016 Trnf/Schools Video Svc	54,841	73,400	73,400	94,500	21,100	28.7%
1050 Trnf/Schools YE	398,855	-	-	-	-	0.0%
1054 Trnf/Schools YE	181,614	-	-	-	-	0.0%
Subtotal	<u>1,789,343</u>	<u>1,314,370</u>	<u>1,314,370</u>	<u>1,473,716</u>	<u>159,346</u>	12.1%

Total Other Sources	<u>1,829,513</u>	<u>1,314,370</u>	<u>1,314,370</u>	<u>1,473,716</u>	<u>159,346</u>	12.1%
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General Fund Total	<u>99,800,283</u>	<u>102,470,909</u>	<u>102,725,281</u>	<u>111,119,454</u>	<u>8,648,545</u>	<u>8.4%</u>
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General Property Taxes

The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, on the estimated market value of the property with semiannual payments due June 5 and December 5. All real estate property is assessed biennially.

The County levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of January 1, with semiannual payments due June 5 and December 5.

Revenue Summary				
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Real Estate	45,588,000	49,614,214	4,026,214	8.8%
Public Service	3,207,300	3,322,800	115,500	3.6%
Personal Property	9,962,440	11,976,462	2,014,022	20.2%
Mobile Homes	35,375	29,800	(5,575)	-15.8%
Machinery & Tools	1,439,800	1,440,500	700	0.1%
Boats	36,000	28,800	(7,200)	-20.0%
Penalties	375,000	375,000	-	0.0%
Interest	150,000	150,000	-	0.0%
Total	<u>60,793,915</u>	<u>66,937,576</u>	<u>6,143,661</u>	10.1%

FY2007 Budget Comments

In this reassessment year, revenues from real estate taxes are expected to increase. The general reassessment resulted in a 25.05% increase in the underlying property values and the adopted budget includes a 12¢ reduction to the real estate tax rate per \$100 of assessed value. In addition, new construction and permit activity, commercial and residential, are expected to result in increased real estate tax revenues. Personal property taxes are expected to increase because of growth in the County.

Other Local Taxes

Sales Tax

The state collects a five percent (5%) sales tax from retailers and distributes one percent (1%) of this amount to the County monthly.

Lodging Tax

The transient occupancy tax of five percent (5%) is paid for any room rented on a short-term basis. These revenues are generated primarily by hotels and motels within the County. Sixty percent (60%) of the revenues collected are earmarked for tourism activities. This tax is collected monthly.

Meals Tax

A four percent (4%) tax is levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly.

Other Local Taxes (continued)

Business Licenses

The County requires all persons conducting any business, profession, trade, or occupation to have a license. The Commissioner of the Revenue computes the amount of license tax and after payment to the Treasurer, the license is issued.

Utility Consumption Taxes

In lieu of the local business license tax levied on corporations furnishing heat, light or power by means of electricity and/or natural gas, Section 58.1-2900 and Section 58.1-2904 of the Code of Virginia imposes a tax on consumers of electricity and natural gas in the Commonwealth based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

Other Local Taxes

Other local taxes include an annual vehicle registration fee on every motor vehicle, trailer, and semi-trailer garaged, stored or parked in the County. Fees range from \$15.00 for motorcycles to \$23.00 for passenger cars. Other local taxes also include a franchise tax on cable television services, a bank franchise tax imposed on banks located within the County based on their net capital, a recordation tax on each taxable instrument recorded in the County and a surcharge of \$2.18 per month for enhanced E-911 service for each line provided by a telephone company.

	Revenue Summary			
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Local Sales Tax	8,608,156	9,152,760	544,604	6.3%
Lodging Tax	2,075,000	2,363,650	288,650	13.9%
Meals Tax	3,880,000	4,694,350	814,350	21.0%
Business Licenses	4,456,500	4,920,400	463,900	10.4%
Utility Consumption Tax	225,000	225,000	-	0.0%
Motor Vehicle Licenses	1,200,100	1,215,100	15,000	1.3%
Cable Franchise Tax	550,000	650,000	100,000	18.2%
Bank Franchise Tax	110,000	117,800	7,800	7.1%
Recordation Tax	1,568,000	1,695,586	127,586	8.1%
E-911 Surcharge	700,000	800,000	100,000	14.3%
Miscellaneous	120,000	115,000	(5,000)	-4.2%
Total	<u>23,492,756</u>	<u>25,949,646</u>	<u>2,456,890</u>	10.5%

FY2007 Budget Comments

The revenue projections in this section are expected to increase in FY2007. The opening of several major new businesses in the County, such as Ukrops, Market Place, an addition to Great Wolf Lodge and several other retail operations are expected to have a significant positive impact on local sales, lodging, meals and business license taxes. The number of home sales and refinancing activity continues to result in increases from recordation taxes.

Permits, Fees and Regulatory Licenses

The County requires permits, inspections, and fees on construction and alterations of all buildings in the County. Permits include building, electrical, plumbing and mechanical. Other licenses and fees include dog licenses and fees for zoning, plan review, land transfers, plat and land use.

	Revenue Summary			
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Inspection Fees	637,089	674,950	37,861	5.9%
Permits, Fees & Licenses	81,800	82,815	1,015	1.2%
Total	<u>718,889</u>	<u>757,765</u>	<u>38,876</u>	5.4%

FY2007 Budget Comments

Construction activity in the County is expected to show a moderate increase.

Fines and Forfeitures

The County imposes fines on individuals charged with violations of County ordinances. These include court and parking fines and court assessments.

	Revenue Summary			
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Fines & Forfeitures	286,425	318,855	32,430	11.3%

FY2007 Budget Comments

An increase is projected due to changes in local ordinances that will increase collections in the courts.

Revenue From Use of Money and Property

Revenue from Use of Money

The County Treasurer uses an aggressive cash management program investing temporarily idle funds in repurchase agreements and other instruments secured or collateralized by government securities.

Revenue from Use of Property

The County receives revenue from the rental of its facilities, such as for the Human Services building, as well as the sale of surplus property.

Revenue From Use of Money and Property (continued)

Revenue Summary				
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Use of Money	600,000	787,000	187,000	31.2%
Use of Property	304,500	306,700	2,200	0.7%
Total	<u>904,500</u>	<u>1,093,700</u>	<u>189,200</u>	20.9%

FY2007 Budget Comments

Use of Money (interest earnings) shows an increase for FY2007 due to the upturn in the rate of return generated on investments.

Charges for Services

The County collects revenues for services exclusive of enterprise fund activities. These sources include fees charged by the Clerk of Court, Commonwealth's Attorney, Sheriff, Parks & Recreation activities and Library services.

Revenue Summary				
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Clerk of Court Excess Fees	410,620	355,155	(55,465)	-13.5%
Commonwealth's Attny Fees	11,525	12,920	1,395	12.1%
Law Enforcement Fees	72,200	120,920	48,720	67.5%
Parks & Recreation Fees	417,075	428,650	11,575	2.8%
Library Fines & Fees	65,000	73,000	8,000	12.3%
Computer Support Fees	-	15,500	15,500	100.0%
Other	5,500	15,150	9,650	175.5%
Total	<u>981,920</u>	<u>1,021,295</u>	<u>39,375</u>	4.0%

FY2007 Budget Comments

The decrease in the Clerk of Court Excess Fees is due to fewer recordings of time-share documents as well as a reduction in deed recordings due to the gradual climb in interest rates. Commonwealth's Attorney Fees are projected to increase due to the increased use of court appointed attorneys. The fee collected helps offset the cost. The increase in Law Enforcement Fees is a result of the Deputy Sheriff's Off-duty Employment program.

Fiscal Agent Fees & Administration

The County is the fiscal agent for various agencies such as the Colonial Services Board and the Colonial Group Home Commission. The County receives a fee of one percent (1%) of their non-capital expenditures for providing this service. Additionally, administrative costs are recovered from the County's enterprise funds. These recoveries are reported in this category.

Revenue Summary				
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Fiscal Agent Fees	145,000	145,000	-	0.0%

FY2007 Budget Comments

Fiscal agent fees are projected to be level with FY2006.

Local Miscellaneous

Miscellaneous revenues represents receipts from various sources including donations for the Sheriff's Dare Program, Fire and Life Safety, the Library, the Safety Town Program, return check fees, and other miscellaneous revenues.

Revenue Summary				
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Miscellaneous	46,625	73,780	27,155	58.2%

FY2007 Budget Comments

Based on historical trends for miscellaneous revenues, an increase is projected.

Local Recovered Costs

The County is reimbursed for costs associated with court services and streetlights.

Revenue Summary				
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Poquoson Shared Costs	239,481	210,298	(29,183)	-12.2%
Streetlight Program	22,500	27,500	5,000	22.2%
Total	<u>261,981</u>	<u>237,798</u>	<u>(24,183)</u>	-9.2%

FY2007 Budget Comments

The decrease in the Poquoson Shared Costs line item reflects a decrease in the costs of operating the joint court system.

Revenue from the Commonwealth Non-Categorical Aid

The County receives a share of certain revenues collected by the state. These revenues include Alcoholic Beverage Control (ABC) Profits, Wine Profits, Mobile Home Taxes, Rolling Stock Taxes and the Personal Property Tax Relief Act (PPTRA). A brief description of these revenues is below.

Alcoholic Beverage Control (ABC) Profits

Under the Alcoholic Beverage Control Act, two-thirds of all net profits in excess of \$187,500 per quarter are apportioned and distributed to local governments quarterly based on their population according to the preceding United States census. (Section 4.1-117 of the Code of Virginia)

Wine Profits

Under the Alcoholic Beverage Control Act, there is a 40¢ tax on each liter of wine sold and forty-four percent (44%) of the amount derived from the liter tax is transferred to local governments based on their population. (Section 4.1-234 and 235 of the Code of Virginia)

Mobile Home Taxes

Under the Motor Vehicle Sales and Use Tax Act, a tax is levied on the sale or use of mobile homes. Taxes collected on mobile homes are determined by the application of three percent (3%) of the sales price of each mobile home sold in Virginia and/or used or stored for use in Virginia. The monies collected are distributed to the local government where the mobile home is situated as a dwelling. (Section 58.1-2400 and 2402 of the Code of Virginia)

Rolling Stock Taxes

Under the Taxation of Public Service Corporations, a tax is levied on the assessed value of rolling stock, which is apportioned to localities based on the percentage of lane and railroad miles traveled (or valued by fair market) within the locality to the amount traveled (or valued by fair market) within Virginia. Each local government is entitled to a fraction of the revenue derived of the total rolling stock assessment. (Section 58.1-2658 and 2658.1 of the Code of Virginia)

Personal Property Tax Relief Act (PPTRA)

The Commonwealth has converted PPTRA from a vehicle-based entitlement program to a block grant program with a statewide cap on disbursements to local governments.

	Revenue Summary			
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
ABC Profit	33,000	33,000	-	0.0%
Wine Profit	34,600	34,600	-	0.0%
Mobile Home Taxes	15,000	15,000	-	0.0%
Rolling Stock Taxes	9,200	9,200	-	0.0%
Personal Property Tax Relief Act (PPTRA)	8,967,600	8,741,680	(225,920)	-2.5%
Total	<u>9,059,400</u>	<u>8,833,480</u>	<u>(225,920)</u>	-2.5%

Revenue from the Commonwealth Non-Categorical Aid (continued)

FY2007 Budget Comments

The anticipated revenues received from the Commonwealth have been reduced due to the reduction in PPTRA disbursement to the County under the new block grant program as calculated by the Auditor of Public Accounts.

Revenue from the Commonwealth Shared Expenses

The County receives revenues from the Commonwealth for the state's share of expenditures in joint activities. These include the Commonwealth Attorney, Commissioner of the Revenue, Treasurer, Medical Examiner, General Registrar, Sheriff and Clerk of Court.

	Revenue Summary		Dollar Change	Percentage Change
	<u>FY2006 Original</u>	<u>FY2007 Adopted</u>		
Commonwealth's Attorney	447,829	464,290	16,461	3.7%
Commissioner of the Revenue	163,377	169,259	5,882	3.6%
Treasurer	155,855	161,466	5,611	3.6%
Medical Examiner	150	150	-	0.0%
General Registrar	49,653	49,729	76	0.2%
Sheriff	2,281,618	2,274,981	(6,637)	-0.3%
Clerk of the Court	456,604	365,290	(91,314)	-20.0%
Total	<u>3,555,086</u>	<u>3,485,165</u>	<u>(69,921)</u>	-2.0%

FY2007 Budget Comments

The State Compensation Board has notified the County of its plans to begin restoring some of the technology funding to the constitutional officers and their offices that was eliminated in previous years because of the state's fiscal challenges. Reductions in the Sheriff and Clerk of Court are due to one-time equipment funding provided by the State Compensation Board in FY2006 that is not expected in FY2007.

Revenue from the Commonwealth Categorical Aid

The County receives revenues from the Commonwealth designated for specific uses. These revenues include amounts received for housing improvement, the library and for wireless E-911 calls.

Revenue Summary				
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
VJCCA	75,000	75,000	-	0.0%
Library Grants	150,000	150,000	-	0.0%
Wireless E-911	105,333	105,333	-	0.0%
Litter Control	8,105	8,105	-	0.0%
Total	<u>338,438</u>	<u>338,438</u>	<u>-</u>	0.0%

FY2007 Budget Comments

There are no significant changes in this area for FY2007.

Revenue from the Commonwealth Grants

The County is awarded grants from various Commonwealth departments for specific uses. These awards include grants from the Department of Health, Department of Fire Programs, Department of Motor Vehicles, Department of Criminal Justice Services (DCJS), Department of Housing and Community Development and various other departments of the Commonwealth.

Revenue Summary				
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Two for Life	26,663	45,000	18,337	68.8%
Fire Protection	110,000	127,545	17,545	16.0%
Emergency Service	20,000	20,000	-	0.0%
DCJS Victim/Witness	93,008	83,700	(9,308)	-10.0%
DCJS Domestic Violence	34,931	22,155	(12,776)	-36.6%
Miscellaneous	10,540	10,540	-	0.0%
Total	<u>295,142</u>	<u>308,940</u>	<u>13,798</u>	4.7%

FY2007 Budget Comments

The changes in this area reflect the anticipated amounts from the state.

Revenue from the Federal Government

Payment in Lieu of Taxes

The County imposes a service charge upon real estate that is exempt from property taxation.

Sheriff - Community Oriented Policing Services (COPS) Grant

The Sheriff received a grant for three years as part of the Community Oriented Policing Services (COPS) Universal Hiring Program grant. The grant enabled the Sheriff to hire six additional deputies in FY2004.

Revenue Summary				
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Payment in Lieu of Taxes	5,000	5,000	-	0.0%
Housing Assist. Vouchers	81,462	99,300	17,838	21.9%
Sheriff - COPS Grant	150,000	-	(150,000)	-100.0%
Civil Defense	40,000	40,000	-	0.0%
Total	<u>276,462</u>	<u>144,300</u>	<u>(132,162)</u>	-47.8%

FY2007 Budget Comments

The decrease in federal revenue is due to the expiration of the three-year COPS grant funding in FY2006.

Other Financing Sources

Transfers From Other Funds

The School Division has contracted with the County:

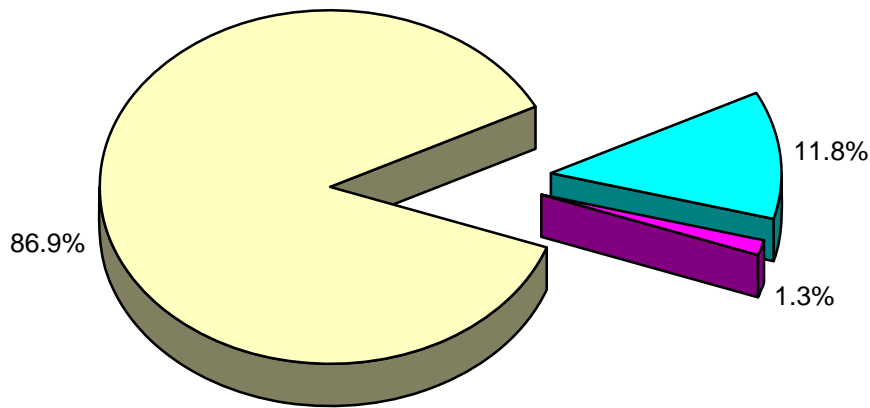
- To maintain the school grounds and athletic fields
- With the Sheriff's office for School Resource Officers at each high school facility
- For Video Services operations

Revenue Summary				
	FY2006	FY2007	Dollar	Percentage
	<u>Original</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Transfers	1,314,370	1,473,716	159,346	12.1%

FY2007 Budget Comments

The change represents the increased cost of the operations provided to the School Division.

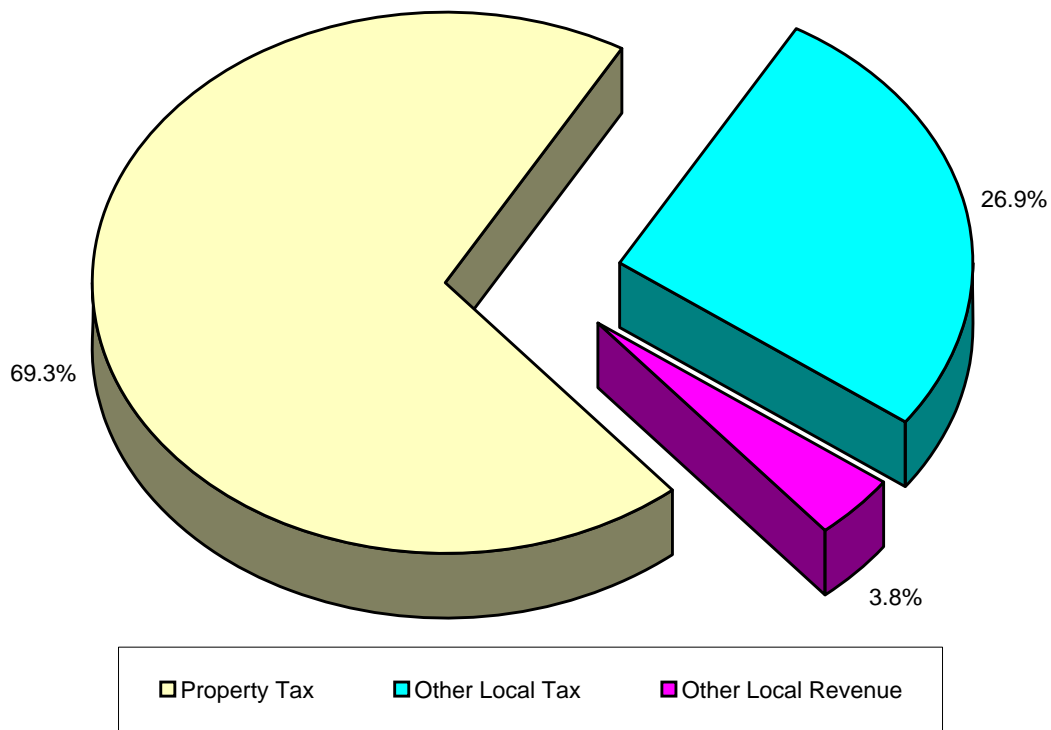
GENERAL FUND REVENUES FY2007 - BY SOURCE



Local Revenues
 State/Federal Revenues
 Other Revenues

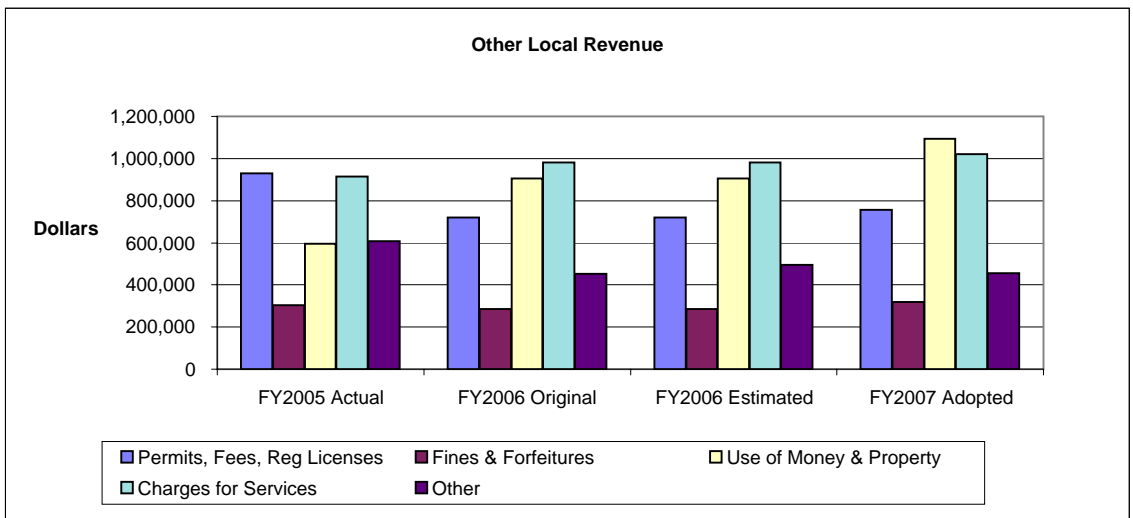
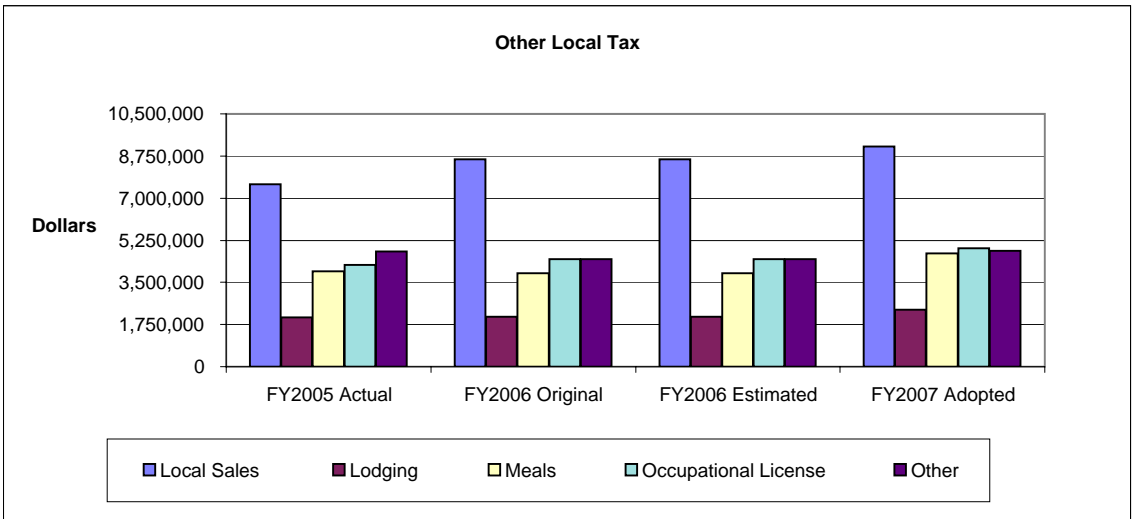
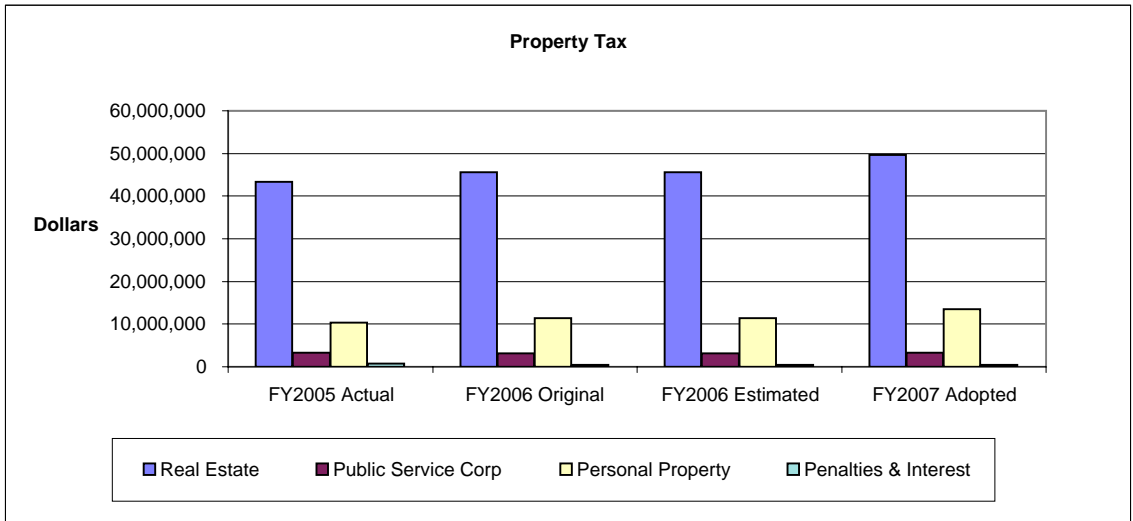
<u>Source</u>	<u>FY2006 Original</u>	<u>FY2007 Adopted</u>	<u>Dollar Change</u>
Local Revenues	87,632,011	96,535,415	8,903,404
State/Federal Revenues	13,524,528	13,110,323	(414,205)
Other Revenues	1,314,370	1,473,716	159,346
	<u>102,470,909</u>	<u>111,119,454</u>	<u>8,648,545</u>

GENERAL FUND LOCAL REVENUES FY2007 - BY SOURCE



<u>Source</u>	<u>FY2006 Original</u>	<u>FY2007 Adopted</u>	<u>Dollar Change</u>
Property Tax	60,793,915	66,937,576	6,143,661
Other Local Tax	23,492,756	25,949,646	2,456,890
Other Local Revenue	3,345,340	3,648,193	302,853
	<u>87,632,011</u>	<u>96,535,415</u>	<u>8,903,404</u>

General Fund Local Revenue Trends



General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs

Activity Title	FY2005 Actual Expenditures	FY2006 Original Budget	FY2006 Estimated Budget	FY2007 Adopted Budget	Dollar Change	Percentage Change
General Administration						
10111 Board of Supervisors	254,007	266,548	277,298	290,528	23,980	9.0%
10121 County Administration	336,347	362,330	374,767	384,398	22,068	6.1%
10122 Info/Comm Relations	260,239	285,657	285,657	302,348	16,691	5.8%
10123 Video Services	280,217	321,814	321,814	356,652	34,838	10.8%
10124 County Attorney	312,660	335,105	341,032	360,346	25,241	7.5%
10131 Registrar	162,939	183,972	183,972	204,970	20,998	11.4%
10132 Electoral Board	50,210	87,585	87,585	91,350	3,765	4.3%
Subtotal	<u>1,656,619</u>	<u>1,843,011</u>	<u>1,872,125</u>	<u>1,990,592</u>	<u>147,581</u>	8.0%
Judicial Services						
20211 Circuit Court	71,536	81,062	81,062	90,182	9,120	11.3%
20212 Gen District Crt	32,517	49,835	49,835	52,250	2,415	4.9%
20213 J & DR Court	18,328	24,895	24,895	20,320	(4,575)	-18.4%
20214 Clerk of Court	763,387	829,410	836,266	872,774	43,364	5.2%
20216 Colonial Grp Hme	301,065	314,245	314,245	380,184	65,939	21.0%
20217 Magistrate	403	4,070	4,070	3,000	(1,070)	-26.3%
20221 Commonwealth's Attny	764,909	818,199	818,391	883,903	65,704	8.0%
20222 Victim/Witness Asst	116,388	131,383	131,383	165,316	33,933	25.8%
20223 Domestic Violence	44,822	47,682	47,682	51,776	4,094	8.6%
Subtotal	<u>2,113,355</u>	<u>2,300,781</u>	<u>2,307,829</u>	<u>2,519,705</u>	<u>218,924</u>	9.5%
Public Safety						
30311 Sheriff General Ops	985,180	1,051,248	1,105,812	1,265,200	213,952	20.4%
30312 Law Enforcement	3,728,365	4,078,154	4,093,654	4,382,329	304,175	7.5%
30313 Investigations	1,181,574	1,321,973	1,330,367	1,377,159	55,186	4.2%
30314 Civil Ops/Crt Security	1,123,420	1,192,930	1,192,930	1,336,017	143,087	12.0%
30315 Regional Jail	2,034,715	2,240,712	2,240,712	2,363,409	122,697	5.5%
30316 School Resource Offs	228,153	263,109	263,109	275,991	12,882	4.9%
30320 Fire & Life Safe Adm	158,736	168,013	172,544	180,464	12,451	7.4%
30321 Fire & Rescue Ops	7,773,449	8,587,440	8,669,825	9,576,046	988,606	11.5%
30322 Technical Services	425,458	492,933	502,933	555,393	62,460	12.7%
30323 Prev & Life Safety	238,116	275,353	275,353	297,108	21,755	7.9%
30333 Juvenile Corrcnts	341,213	343,900	343,900	385,810	41,910	12.2%
30352 Animal Control	253,597	265,414	265,414	293,242	27,828	10.5%
30355 Emergency Managemnt	387,995	177,888	192,888	193,438	15,550	8.7%
30356 Communications	1,070,689	1,426,997	1,242,997	1,363,585	(63,412)	-4.4%
30357 Radio Maintenance	166,057	37,000	221,000	237,540	200,540	542.0%
30358 Wireless E911	111,238	112,278	112,278	125,748	13,470	12.0%
Subtotal	<u>20,207,955</u>	<u>22,035,342</u>	<u>22,225,716</u>	<u>24,208,479</u>	<u>2,173,137</u>	9.9%

General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs

Activity Title	FY2005 Actual Expenditures	FY2006 Original Budget	FY2006 Estimated Budget	FY2007 Adopted Budget	Dollar Change	Percentage Change
Environmental & Development Services						
40119 Administration	173,060	182,326	182,326	199,186	16,860	9.3%
40341 Building Regulation	734,989	881,344	881,344	934,971	53,627	6.1%
40421 Solid Waste Managemnt	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
40446 Stormwater Maintenance	231,279	239,996	239,996	253,665	13,669	5.7%
40447 Stormwater Managemnt	363,214	374,968	374,968	392,334	17,366	4.6%
40448 Litter Control Grant	25,814	28,105	33,024	29,500	1,395	5.0%
40512 Mosquito Control	584,489	842,251	842,251	841,611	(640)	-0.1%
40813 Board of Zoning	6,439	6,485	6,485	6,810	325	5.0%
40816 Develop & Compliance	630,072	693,823	718,823	763,265	69,442	10.0%
40821 Wetlands Board	4,045	8,450	8,450	8,470	20	0.2%
Subtotal	<u>3,753,401</u>	<u>4,257,748</u>	<u>4,287,667</u>	<u>4,429,812</u>	<u>172,064</u>	4.0%
Finance & Planning						
50119 Administration	175,257	190,360	190,360	205,353	14,993	7.9%
50121 Comp Support Svcs	1,096,544	1,236,571	1,236,571	1,463,611	227,040	18.4%
50122 Human Resources	456,942	506,583	506,583	540,314	33,731	6.7%
50124 Budget & Financial Rep	253,420	291,454	291,454	319,499	28,045	9.6%
50125 Fiscal Accounting Svcs	550,181	657,506	657,506	686,514	29,008	4.4%
50126 Comm of Revenue	794,592	912,614	912,614	966,636	54,022	5.9%
50127 Treasurer	699,840	808,716	808,716	843,041	34,325	4.2%
50128 RE Assessment	486,743	553,183	553,183	584,295	31,112	5.6%
50129 Central Purchasing	354,053	376,060	376,060	399,316	23,256	6.2%
50141 Central Admin Svcs	280,472	285,460	283,460	311,308	25,848	9.1%
50146 Central Insurance	309,661	305,400	305,400	309,600	4,200	1.4%
50451 Trans Safety Comm	587	2,850	2,850	2,650	(200)	-7.0%
50811 Planning	342,247	363,689	363,689	381,685	17,996	5.0%
50812 Planning Commission	13,834	22,350	22,350	38,550	16,200	72.5%
50814 Regional Planning	40,561	51,586	51,586	52,074	488	1.0%
50822 Conservation	8,085	8,500	8,500	8,925	425	5.0%
50915 Economic Development	351,250	631,735	631,735	646,078	14,343	2.3%
50920 Office of Economic Dev	289,362	328,144	330,144	345,463	17,319	5.3%
Subtotal	<u>6,503,631</u>	<u>7,532,761</u>	<u>7,532,761</u>	<u>8,104,912</u>	<u>572,151</u>	7.6%
Education & Educational Services						
60601 School Operations	34,582,901	37,175,901	37,175,901	40,298,677	3,122,776	8.4%
60603 School Debt	5,929,535	6,200,000	6,200,000	6,450,000	250,000	4.0%
60731 Library Services	1,964,826	2,135,519	2,172,364	2,327,793	192,274	9.0%
60831 Coop Ext Svcs	65,548	66,650	66,650	71,525	4,875	7.3%
Subtotal	<u>42,542,810</u>	<u>45,578,070</u>	<u>45,614,915</u>	<u>49,147,995</u>	<u>3,569,925</u>	7.8%

General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs

Activity Title	FY2005 Actual Expenditures	FY2006 Original Budget	FY2006 Estimated Budget	FY2007 Adopted Budget	Dollar Change	Percentage Change
Human Services						
61511 Health Services	378,000	392,000	392,000	428,040	36,040	9.2%
61521 Colonial Services Brd	540,000	591,920	591,920	641,150	49,230	8.3%
61533 Social Services	1,208,729	1,144,045	1,144,045	1,412,743	268,698	23.5%
61535 Contributions	256,189	266,204	266,204	291,985	25,781	9.7%
Subtotal	<u>2,382,918</u>	<u>2,394,169</u>	<u>2,394,169</u>	<u>2,773,918</u>	<u>379,749</u>	15.9%
General Services						
70119 Administration	166,050	178,236	178,236	198,752	20,516	11.5%
70431 Eng/Fac Maint	1,691,459	1,792,083	1,792,083	1,958,308	166,225	9.3%
70432 Facility/Utility Charges	649,023	666,500	666,500	855,530	189,030	28.4%
70433 Telecommunications	309,830	323,808	323,808	391,521	67,713	20.9%
70434 Grounds Main/Const	2,525,348	2,842,127	2,842,127	3,114,681	272,554	9.6%
70435 Grounds Main/School	-	-	-	-	-	0.0%
70716 Yorktown Waterfrnt	-	-	-	-	-	0.0%
Subtotal	<u>5,341,710</u>	<u>5,802,754</u>	<u>5,802,754</u>	<u>6,518,792</u>	<u>716,038</u>	12.3%
Community Services						
81119 Administration	226,666	255,293	255,293	266,160	10,867	4.3%
81516 Summer Youth Emp	-	-	-	-	-	0.0%
81538 Special Programs	228,476	269,355	269,355	278,007	8,652	3.2%
81547 Housing Admin	114,974	128,253	128,253	214,636	86,383	67.4%
81548 Rental Assistance	92,188	115,655	115,655	117,425	1,770	1.5%
81549 Housing Rehabilitation	229,116	236,111	236,111	242,155	6,044	2.6%
81550 Public Transportation	20,000	25,000	25,000	25,000	-	0.0%
81552 Indr Plumb Rehab	-	-	-	-	-	0.0%
81600 Disaster Relief	-	-	936	-	-	0.0%
81712 Parks & Rec Svcs	1,413,283	1,683,931	1,686,131	1,835,079	151,148	9.0%
81713 Tourism	163,439	172,778	172,778	157,847	(14,931)	-8.6%
Subtotal	<u>2,488,142</u>	<u>2,886,376</u>	<u>2,889,512</u>	<u>3,136,309</u>	<u>249,933</u>	8.7%
Capital Outlay & Fund Transfers						
90912 Capital Outlay/Transfers	4,655,327	5,440,991	5,440,991	5,711,723	270,732	5.0%
90914 Riverwalk Proj	-	-	-	-	-	0.0%
Subtotal	<u>4,655,327</u>	<u>5,440,991</u>	<u>5,440,991</u>	<u>5,711,723</u>	<u>270,732</u>	5.0%
Non-Departmental						
90721 Contributions	535,300	620,974	612,974	598,603	(22,371)	-3.6%
90722 2006/2007 Commemorations	-	-	8,000	-	-	0.0%
90911 Non-Departmental	141,852	232,932	214,568	360,424	127,492	54.7%
90913 Approp Reserves	170,409	300,000	275,000	200,000	(100,000)	-33.3%
90915 Tourism Promotion	1,221,645	1,245,000	1,245,000	1,418,190	173,190	13.9%
Subtotal	<u>2,069,206</u>	<u>2,398,906</u>	<u>2,355,542</u>	<u>2,577,217</u>	<u>178,311</u>	7.4%
Totals	<u>93,715,074</u>	<u>102,470,909</u>	<u>102,723,981</u>	<u>111,119,454</u>	<u>8,648,545</u>	8.4%

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2005 Actual Expenditures	FY2006 Original Budget	FY2006 Estimated Budget	FY2007 Adopted Budget	Dollar Change	Percentage Change
General Administration						
10111 Board of Supervisors	112,236	116,488	127,238	132,178	15,690	13.5%
10121 County Administration	312,039	335,530	347,967	356,558	21,028	6.3%
10122 Info/Comm Relations	199,857	216,407	216,407	239,753	23,346	10.8%
10123 Video Services	209,800	247,919	247,919	264,342	16,423	6.6%
10124 County Attorney	284,211	305,685	311,612	331,596	25,911	8.5%
10131 Registrar	150,754	166,622	166,622	188,795	22,173	13.3%
10132 Electoral Board	-	-	-	-	-	0.0%
Subtotal	<u>1,268,897</u>	<u>1,388,651</u>	<u>1,417,765</u>	<u>1,513,222</u>	<u>124,571</u>	9.0%
Judicial Services						
20211 Circuit Court	60,262	66,767	66,767	75,887	9,120	13.7%
20212 Gen District Crt	-	-	-	-	-	0.0%
20213 J & DR Court	-	-	-	-	-	0.0%
20214 Clerk of Court	664,897	719,560	719,560	784,574	65,014	9.0%
20216 Colonial Grp Hme	-	-	-	-	-	0.0%
20217 Magistrate	-	-	-	-	-	0.0%
20221 Commonwealth's Attny	729,866	786,869	786,869	852,813	65,944	8.4%
20222 Victim/Witness Asst	108,706	123,618	123,618	154,431	30,813	24.9%
20223 Domestic Violence	43,634	45,407	45,407	49,781	4,374	9.6%
Subtotal	<u>1,607,365</u>	<u>1,742,221</u>	<u>1,742,221</u>	<u>1,917,486</u>	<u>175,265</u>	10.1%
Public Safety						
30311 Sheriff General Ops	697,303	776,403	776,403	948,720	172,317	22.2%
30312 Law Enforcement	2,804,965	3,177,374	3,177,374	3,379,384	202,010	6.4%
30313 Investigations	1,032,145	1,104,443	1,119,587	1,161,439	56,996	5.2%
30314 Civil Ops/Crt Security	1,042,733	1,119,710	1,119,710	1,207,422	87,712	7.8%
30315 Regional Jail	-	-	-	-	-	0.0%
30316 School Resource Offs	225,824	261,009	261,009	268,491	7,482	2.9%
30320 Fire & Life Safe Adm	132,687	140,773	140,773	153,184	12,411	8.8%
30321 Fire & Rescue Ops	6,931,719	7,772,290	7,772,290	8,620,111	847,821	10.9%
30322 Technical Services	289,771	373,240	373,240	420,748	47,508	12.7%
30323 Prev & Life Safety	201,291	229,668	229,668	249,683	20,015	8.7%
30333 Juvenile Corrcnts	-	-	-	-	-	0.0%
30352 Animal Control	132,008	168,209	168,209	176,932	8,723	5.2%
30355 Emergency Managemnt	126,683	133,458	133,458	145,488	12,030	9.0%
30356 Communications	867,197	1,066,242	1,066,242	1,151,585	85,343	8.0%
30357 Radio Maintenance	199,276	124,853	124,853	143,491	18,638	14.9%
30358 Wireless E911	99,436	102,857	102,857	116,327	13,470	13.1%
Subtotal	<u>14,783,038</u>	<u>16,550,529</u>	<u>16,565,673</u>	<u>18,143,005</u>	<u>1,592,476</u>	9.6%

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2005 Actual Expenditures	FY2006 Original Budget	FY2006 Estimated Budget	FY2007 Adopted Budget	Dollar Change	Percentage Change
Environmental & Development Services						
40119 Administration	161,716	173,296	173,296	189,256	15,960	9.2%
40341 Building Regulation	631,240	753,422	753,422	811,600	58,178	7.7%
40421 Solid Waste Managemnt	-	-	-	-	-	0.0%
40446 Stormwater Maintenance	149,492	164,711	164,711	171,065	6,354	3.9%
40447 Stormwater Managemnt	293,694	321,837	321,837	338,143	16,306	5.1%
40448 Litter Control Grant	-	-	-	-	-	0.0%
40512 Mosquito Control	494,439	682,938	682,938	712,271	29,333	4.3%
40813 Board of Zoning	-	-	-	-	-	0.0%
40816 Develop & Compliance	589,016	649,113	674,113	715,450	66,337	10.2%
40821 Wetlands Board	-	-	-	-	-	0.0%
Subtotal	<u>2,319,597</u>	<u>2,745,317</u>	<u>2,770,317</u>	<u>2,937,785</u>	<u>192,468</u>	<u>7.0%</u>
Finance & Planning						
50119 Administration	156,248	168,870	168,870	185,293	16,423	9.7%
50121 Comp Support Svcs	859,007	964,421	964,421	1,140,336	175,915	18.2%
50122 Human Resources	360,297	401,924	401,924	427,534	25,610	6.4%
50124 Budget & Financial Rep	235,728	266,964	266,964	297,519	30,555	11.5%
50125 Fiscal Accounting Svcs	494,231	578,536	578,536	617,244	38,708	6.7%
50126 Comm of Revenue	692,113	791,159	791,159	841,521	50,362	6.4%
50127 Treasurer	533,450	621,656	621,656	649,516	27,860	4.5%
50128 RE Assessment	436,732	483,953	483,953	530,015	46,062	9.5%
50129 Central Purchasing	327,820	348,265	348,265	370,186	21,921	6.3%
50141 Central Admin Svcs	59,513	64,590	64,590	80,738	16,148	25.0%
50146 Central Insurance	-	-	-	-	-	0.0%
50451 Trans Safety Comm	-	-	-	-	-	0.0%
50811 Planning	308,729	330,974	330,974	358,210	27,236	8.2%
50812 Planning Commission	-	-	-	-	-	0.0%
50814 Regional Planning	-	-	-	-	-	0.0%
50822 Conservation	-	-	-	-	-	0.0%
50915 Economic Development	-	-	-	-	-	0.0%
50920 Office of Economic Dev	<u>224,383</u>	<u>245,279</u>	<u>245,279</u>	<u>259,253</u>	<u>13,974</u>	<u>5.7%</u>
Subtotal	<u>4,688,251</u>	<u>5,266,591</u>	<u>5,266,591</u>	<u>5,757,365</u>	<u>490,774</u>	<u>9.3%</u>
Education & Educational Services						
60601 School Operations	-	-	-	-	-	0.0%
60603 School Debt	-	-	-	-	-	0.0%
60731 Library Services	1,203,050	1,350,324	1,350,324	1,489,469	139,145	10.3%
60831 Coop Ext Svcs	<u>7,276</u>	<u>2,475</u>	<u>2,475</u>	<u>2,475</u>	-	0.0%
Subtotal	<u>1,210,326</u>	<u>1,352,799</u>	<u>1,352,799</u>	<u>1,491,944</u>	<u>139,145</u>	<u>10.3%</u>

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2005 Actual Expenditures	FY2006 Original Budget	FY2006 Estimated Budget	FY2007 Adopted Budget	Dollar Change	Percentage Change
Human Services						
61511 Health Services	-	-	-	-	-	0.0%
61521 Colonial Services Brd	-	-	-	-	-	0.0%
61533 Social Services	-	-	-	-	-	0.0%
61535 Contributions	-	-	-	-	-	0.0%
Subtotal	-	-	-	-	-	0.0%
General Services						
70119 Administration	149,771	160,916	160,916	176,637	15,721	9.8%
70431 Eng/Fac Maint	1,018,596	1,048,288	1,048,288	1,108,506	60,218	5.7%
70432 Facility/Utility Charges	-	-	-	-	-	0.0%
70433 Telecommunications	67,752	70,118	70,118	81,146	11,028	15.7%
70434 Grounds Main/Const	1,432,214	1,515,560	1,515,560	1,604,586	89,026	5.9%
70435 Grounds Main/School	-	-	-	-	-	0.0%
70716 Yorktown Waterfrnt	-	-	-	-	-	0.0%
Subtotal	2,668,333	2,794,882	2,794,882	2,970,875	175,993	6.3%
Community Services						
81119 Administration	200,898	218,583	218,583	226,005	7,422	3.4%
81516 Summer Youth Emp	-	-	-	-	-	0.0%
81538 Special Programs	207,870	246,215	246,215	245,457	(758)	-0.3%
81547 Housing Admin	100,281	106,473	106,473	188,586	82,113	77.1%
81548 Rental Assistance	83,325	101,155	101,155	103,225	2,070	2.1%
81549 Housing Rehabilitation	107,835	112,821	112,821	118,865	6,044	5.4%
81550 Public Transportation	-	-	-	-	-	0.0%
81552 Indr Plumb Rehab	-	-	-	-	-	0.0%
81600 Disaster Relief	-	-	-	-	-	0.0%
81712 Parks & Rec Srvs	913,192	957,041	957,041	1,114,559	157,518	16.5%
81713 Tourism	58,983	62,528	62,528	67,897	5,369	8.6%
Subtotal	1,672,384	1,804,816	1,804,816	2,064,594	259,778	14.4%
Capital Outlay & Fund Transfers						
90912 Capital Outlay/Transfers	-	-	-	-	-	0.0%
90914 Riverwalk Proj	-	-	-	-	-	0.0%
Subtotal	-	-	-	-	-	0.0%
Non-Departmental						
90721 Contributions	-	-	-	-	-	0.0%
90722 2006/2007 Commemorations	-	-	-	-	-	0.0%
90911 Non-Departmental	116,025	198,732	180,368	326,424	127,692	64.3%
90913 Approp Reserves	-	-	-	-	-	0.0%
90915 Tourism Promotion	-	-	-	-	-	0.0%
Subtotal	116,025	198,732	180,368	326,424	127,692	64.3%
Totals	<u>30,334,216</u>	<u>33,844,538</u>	<u>33,895,432</u>	<u>37,122,700</u>	<u>3,278,162</u>	9.7%

**General Fund
Expenditure Summary
Non-Personnel Costs**

Activity Title	FY2005 Actual Expenditures	FY2006 Original Budget	FY2006 Estimated Budget	FY2007 Adopted Budget	Dollar Change	Percentage Change
General Administration						
10111 Board of Supervisors	141,771	150,060	150,060	158,350	8,290	5.5%
10121 County Administration	24,308	26,800	26,800	27,840	1,040	3.9%
10122 Info/Comm Relations	60,382	69,250	69,250	62,595	(6,655)	-9.6%
10123 Video Services	70,417	73,895	73,895	92,310	18,415	24.9%
10124 County Attorney	28,449	29,420	29,420	28,750	(670)	-2.3%
10131 Registrar	12,185	17,350	17,350	16,175	(1,175)	-6.8%
10132 Electoral Board	50,210	87,585	87,585	91,350	3,765	4.3%
Subtotal	<u>387,722</u>	<u>454,360</u>	<u>454,360</u>	<u>477,370</u>	<u>23,010</u>	5.1%
Judicial Services						
20211 Circuit Court	11,274	14,295	14,295	14,295	-	0.0%
20212 Gen District Crt	32,517	49,835	49,835	52,250	2,415	4.9%
20213 J & DR Court	18,328	24,895	24,895	20,320	(4,575)	-18.4%
20214 Clerk of Court	98,490	109,850	116,706	88,200	(21,650)	-19.7%
20216 Colonial Grp Hme	301,065	314,245	314,245	380,184	65,939	21.0%
20217 Magistrate	403	4,070	4,070	3,000	(1,070)	-26.3%
20221 Commonwealth's Attny	35,043	31,330	31,522	31,090	(240)	-0.8%
20222 Victim/Witness Asst	7,682	7,765	7,765	10,885	3,120	40.2%
20223 Domestic Violence	1,188	2,275	2,275	1,995	(280)	-12.3%
Subtotal	<u>505,990</u>	<u>558,560</u>	<u>565,608</u>	<u>602,219</u>	<u>43,659</u>	7.8%
Public Safety						
30311 Sheriff General Ops	287,877	274,845	329,409	316,480	41,635	15.2%
30312 Law Enforcement	923,400	900,780	916,280	1,002,945	102,165	11.3%
30313 Investigations	149,429	217,530	210,780	215,720	(1,810)	-0.8%
30314 Civil Ops/Crt Security	80,687	73,220	73,220	128,595	55,375	75.6%
30315 Regional Jail	2,034,715	2,240,712	2,240,712	2,363,409	122,697	5.5%
30316 School Resource Offs	2,329	2,100	2,100	7,500	5,400	257.1%
30320 Fire & Life Safe Adm	26,049	27,240	31,771	27,280	40	0.2%
30321 Fire & Rescue Ops	841,730	815,150	897,535	955,935	140,785	17.3%
30322 Technical Services	135,687	119,693	129,693	134,645	14,952	12.5%
30323 Prev & Life Safety	36,825	45,685	45,685	47,425	1,740	3.8%
30333 Juvenile Corrcnts	341,213	343,900	343,900	385,810	41,910	12.2%
30352 Animal Control	121,589	97,205	97,205	116,310	19,105	19.7%
30355 Emergency Managemnt	261,312	44,430	59,430	47,950	3,520	7.9%
30356 Communications	203,492	360,755	176,755	212,000	(148,755)	-41.2%
30357 Radio Maintenance	(33,219)	(87,853)	96,147	94,049	181,902	100.0%
30358 Wireless E911	11,802	9,421	9,421	9,421	-	0.0%
Subtotal	<u>5,424,917</u>	<u>5,484,813</u>	<u>5,660,043</u>	<u>6,065,474</u>	<u>580,661</u>	10.6%

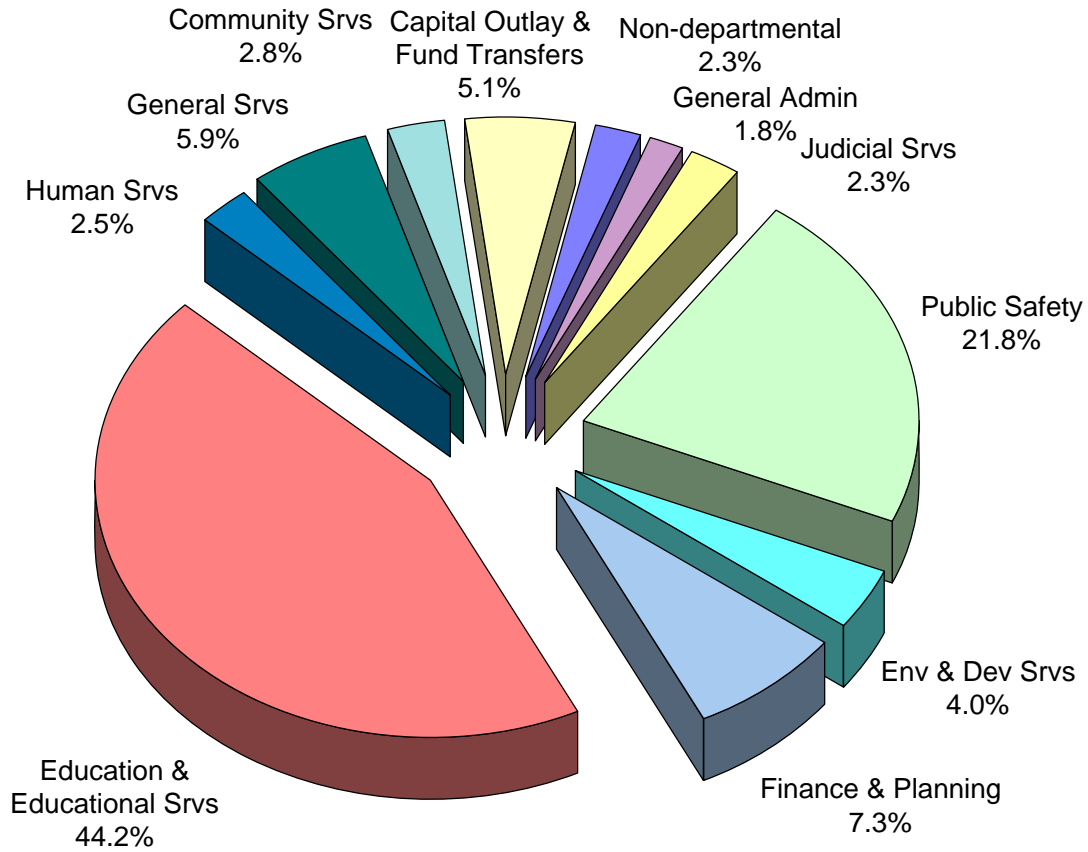
**General Fund
Expenditure Summary
Non-Personnel Costs**

Activity Title	FY2005 Actual Expenditures	FY2006 Original Budget	FY2006 Estimated Budget	FY2007 Adopted Budget	Dollar Change	Percentage Change
Environmental & Development Services						
40119 Administration	11,344	9,030	9,030	9,930	900	10.0%
40341 Building Regulation	103,749	127,922	127,922	123,371	(4,551)	-3.6%
40421 Solid Waste Managemnt	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
40446 Stormwater Maintenance	81,787	75,285	75,285	82,600	7,315	9.7%
40447 Stormwater Managemnt	69,520	53,131	53,131	54,191	1,060	2.0%
40448 Litter Control Grant	25,814	28,105	33,024	29,500	1,395	5.0%
40512 Mosquito Control	90,050	159,313	159,313	129,340	(29,973)	-18.8%
40813 Board of Zoning	6,439	6,485	6,485	6,810	325	5.0%
40816 Develop & Compliance	41,056	44,710	44,710	47,815	3,105	6.9%
40821 Wetlands Board	4,045	8,450	8,450	8,470	20	0.2%
Subtotal	<u>1,433,804</u>	<u>1,512,431</u>	<u>1,517,350</u>	<u>1,492,027</u>	<u>(20,404)</u>	-1.4%
Finance & Planning						
50119 Administration	19,009	21,490	21,490	20,060	(1,430)	-6.7%
50121 Comp Support Svcs	237,537	272,150	272,150	323,275	51,125	18.8%
50122 Human Resources	96,645	104,659	104,659	112,780	8,121	7.8%
50124 Budget & Financial Rep	17,692	24,490	24,490	21,980	(2,510)	-10.3%
50125 Fiscal Accounting Svcs	55,950	78,970	78,970	69,270	(9,700)	-12.3%
50126 Comm of Revenue	102,479	121,455	121,455	125,115	3,660	3.0%
50127 Treasurer	166,390	187,060	187,060	193,525	6,465	3.5%
50128 RE Assessment	50,011	69,230	69,230	54,280	(14,950)	-21.6%
50129 Central Purchasing	26,233	27,795	27,795	29,130	1,335	4.8%
50141 Central Admin Svcs	220,959	220,870	218,870	230,570	9,700	4.4%
50146 Central Insurance	309,661	305,400	305,400	309,600	4,200	1.4%
50451 Trans Safety Comm	587	2,850	2,850	2,650	(200)	-7.0%
50811 Planning	33,518	32,715	32,715	23,475	(9,240)	-28.2%
50812 Planning Commission	13,834	22,350	22,350	38,550	16,200	72.5%
50814 Regional Planning	40,561	51,586	51,586	52,074	488	1.0%
50822 Conservation	8,085	8,500	8,500	8,925	425	5.0%
50915 Economic Development	351,250	631,735	631,735	646,078	14,343	2.3%
50920 Office of Economic Dev	64,979	82,865	84,865	86,210	3,345	4.0%
Subtotal	<u>1,815,380</u>	<u>2,266,170</u>	<u>2,266,170</u>	<u>2,347,547</u>	<u>81,377</u>	3.6%
Education & Educational Services						
60601 School Operations	34,582,901	37,175,901	37,175,901	40,298,677	3,122,776	8.4%
60603 School Debt	5,929,535	6,200,000	6,200,000	6,450,000	250,000	4.0%
60731 Library Services	761,776	785,195	822,040	838,324	53,129	6.8%
60831 Coop Ext Svcs	58,272	64,175	64,175	69,050	4,875	7.6%
Subtotal	<u>41,332,484</u>	<u>44,225,271</u>	<u>44,262,116</u>	<u>47,656,051</u>	<u>3,430,780</u>	7.8%

**General Fund
Expenditure Summary
Non-Personnel Costs**

Activity Title	FY2005 Actual Expenditures	FY2006 Original Budget	FY2006 Estimated Budget	FY2007 Adopted Budget	Dollar Change	Percentage Change
Human Services						
61511 Health Services	378,000	392,000	392,000	428,040	36,040	9.2%
61521 Colonial Services Brd	540,000	591,920	591,920	641,150	49,230	8.3%
61533 Social Services	1,208,729	1,144,045	1,144,045	1,412,743	268,698	23.5%
61535 Contributions	256,189	266,204	266,204	291,985	25,781	9.7%
Subtotal	<u>2,382,918</u>	<u>2,394,169</u>	<u>2,394,169</u>	<u>2,773,918</u>	<u>379,749</u>	15.9%
General Services						
70119 Administration	16,279	17,320	17,320	22,115	4,795	27.7%
70431 Eng/Fac Maint	672,863	743,795	743,795	849,802	106,007	14.3%
70432 Facility/Utility Charges	649,023	666,500	666,500	855,530	189,030	28.4%
70433 Telecommunications	242,078	253,690	253,690	310,375	56,685	22.3%
70434 Grounds Main/Const	1,093,134	1,326,567	1,326,567	1,510,095	183,528	13.8%
70435 Grounds Main/School	-	-	-	-	-	0.0%
70716 Yorktown Waterfrnt	-	-	-	-	-	0.0%
Subtotal	<u>2,673,377</u>	<u>3,007,872</u>	<u>3,007,872</u>	<u>3,547,917</u>	<u>540,045</u>	18.0%
Community Services						
81119 Administration	25,768	36,710	36,710	40,155	3,445	9.4%
81516 Summer Youth Emp	-	-	-	-	-	0.0%
81538 Special Programs	20,606	23,140	23,140	32,550	9,410	40.7%
81547 Housing Admin	14,693	21,780	21,780	26,050	4,270	19.6%
81548 Rental Assistance	8,863	14,500	14,500	14,200	(300)	-2.1%
81549 Housing Rehabilitation	121,281	123,290	123,290	123,290	-	0.0%
81550 Public Transportation	20,000	25,000	25,000	25,000	-	0.0%
81552 Indr Plumb Rehab	-	-	-	-	-	0.0%
81600 Disaster Relief	-	-	936	-	-	0.0%
81712 Parks & Rec Svcs	500,091	726,890	729,090	720,520	(6,370)	-0.9%
81713 Tourism	104,456	110,250	110,250	89,950	(20,300)	-18.4%
Subtotal	<u>815,758</u>	<u>1,081,560</u>	<u>1,084,696</u>	<u>1,071,715</u>	<u>(9,845)</u>	-0.9%
Capital Outlay & Fund Transfers						
90912 Capital Outlay/Transfers	4,655,327	5,440,991	5,440,991	5,711,723	270,732	5.0%
90914 Riverwalk Proj	-	-	-	-	-	0.0%
Subtotal	<u>4,655,327</u>	<u>5,440,991</u>	<u>5,440,991</u>	<u>5,711,723</u>	<u>270,732</u>	5.0%
Non-Departmental						
90721 Contributions	535,300	620,974	612,974	598,603	(22,371)	-3.6%
90722 2006/2007 Commemorations	-	-	8,000	-	-	0.0%
90911 Non-Departmental	25,827	34,200	34,200	34,000	(200)	-0.6%
90913 Approp Reserves	170,409	300,000	275,000	200,000	(100,000)	-33.3%
90915 Tourism Promotion	1,221,645	1,245,000	1,245,000	1,418,190	173,190	13.9%
Subtotal	<u>1,953,181</u>	<u>2,200,174</u>	<u>2,175,174</u>	<u>2,250,793</u>	<u>50,619</u>	2.3%
Totals	<u>63,380,858</u>	<u>68,626,371</u>	<u>68,828,549</u>	<u>73,996,754</u>	<u>5,370,383</u>	7.8%

**GENERAL FUND EXPENDITURES
FY2007 - BY FUNCTIONAL AREA**



<u>Functional Area</u>	<u>FY2006 Original</u>	<u>FY2007 Adopted</u>	<u>Dollar Change</u>
General Administration	1,843,011	1,990,592	147,581
Judicial Services	2,300,781	2,519,705	218,924
Public Safety	22,035,342	24,208,479	2,173,137
Environmental & Development Services	4,257,748	4,429,812	172,064
Finance & Planning	7,532,761	8,104,912	572,151
Education & Educational Services	45,578,070	49,147,995	3,569,925
Human Services	2,394,169	2,773,918	379,749
General Services	5,802,754	6,518,792	716,038
Community Services	2,886,376	3,136,309	249,933
Capital Outlay & Fund Transfers	5,440,991	5,711,723	270,732
Non-departmental	2,398,906	2,577,217	178,311
	<u>102,470,909</u>	<u>111,119,454</u>	<u>8,648,545</u>

Uses of the Local Tax Dollar Fiscal Year 2007

